Reviews the Annual Administration Report of the Commercial Taxes Department for the year 1962-63 relating to Mysore Entertainment Tax Act, 1958.

READ—

1 Government Order No. FD 79 CEX 62, dated 8th March 1963.

2 Report on the working of the Mysore Entertainments Tax Act, 1958, for the year 1962-63 received from the Commissioner of Commercial Taxes, Bangalore, with his letter No. CE/MET/ADM 62-63 dated 7th December 1963.

ORDER No. FD 64 CEX 63, DATED BANGALORE, THE 29TH JUNE 1964 (ASHADHA 8, SAKA ERA 1886).

Recorded.

The Mysore Entertainments Tax Act, 1958 continued to be administered by the Officers of the Commercial Taxes Department during the year under review. The Assistant Commercial Tax Officers continued to be the Entertainment Tax Officers for the purpose of administration of the said Act. The Commercial Tax Officers and the Deputy Commissioners of Commercial Taxes continued to be the authorities for granting exemptions and refunds of tax respectively under the Act. The Commercial Tax Officers continued to be the competent authorities to allocate 90% of the Entertainment Tax collection to the respective local bodies under their jurisdiction as per Section 17 of the Act. The Commercial Tax Officers and the Deputy Commissioners of Commercial Taxes continued to be the Appellate authorities in respect of orders passed by the subordinate officers.

The total number of theatres and the entertainments conducted during the year were 644.

The following tables summarise the position of Demand, Collection and Balance under Sections 3 and 4 of the Mysore Entertainments Tax Act, 1958 and under Miscellaneous fees:

Demand, Collection and Balance under Section 3 of the Mysore Entertainment Tax Act :—

Tax	*Demand*	*Collection*	*Balance*
Arrears	25,278-20	10,349-92	14,928-28
Current	82,55,903-82	82,28,139-58	27,764-24
Under Section 4 of the Act.			
Arrears	2,02,751-64	58,752-82	1,43,998-82
Current	4,76,076-00	4,63,550-88	12,525-12
Miscellaneous fees:			
Arrears	184-79	159-79	25-00
	18,024-16	14,383-22	3,640-94

During the year under review, the total amount of compensation paid to local bodies was Rs. 72,27,623-24 nP.

Exemptions in 436 cases have been granted under Section 7 (1) of the Act during the year.

The number of applications received for refund of Entertainments Tax and disposed of are three and the tax involved amounts to Rs. 1,205-58.

In all 379 offences were compounded departmentally under Sections 12 (1), 12 (2), 12 (3), 12 (4) and Rule 59 of the Act and Rs. 15,602-08 have been collected as compounding fee, leaving a balance of Rs. 830-00.

During the year under review, prosecutions were launched in 86 cases, of which 35 cases were convicted, 17 acquitted, leaving 34 cases pending disposal.

The total number of appeals received during the year under report were 22, of which 12 cases have been disposed off leaving a balance of 10 cases at the end of the year.

The demand created under surcharge on entertainment which came into effect from 1st October 1962 was Rs. 10,93,370-08 during the year under report of which Rs. 10,83,848-00 has been collected leaving a balance of Rs. 9.522-08. The corresponding figures of surcharge on show tax, are, demand Rs. 57,375-13 of which Rs. 54,728-89 has been collected and the balance thereof is Rs. 2,646-24.

There are no amendments to the Mysore Entertainments Tax Act, 1958, during the year under report and no difficulty has been experienced in the administration of the Act.

The administration of the Mysore Entertainments Tax Act, 1958, continued to be satisfactory during the year under review.

By Order and in the name of the Governor of Mysore,

N. J. GOREPEERZADE,

Under Secretary to Government, F. D.

COMMERCE AND INDUSTRIES SECRETARIAT

Issues Orders *re*, authorisation to Government Departments to purchase yarn direct from the M. S. K. Mills, Limited, Gulbarga.

READ —

Letter No. 6/1-67, dated 19th February 1964, from the Managing Director, the M.S.K. Mills, Limited, Gulbarga.

PREAMBLE—

As per Rules relating to the purchase of store articles, Government Departments, such as Prisons Department, etc., which are in need of yarn, are required to purchase yarn through the Stores Purchase Committee.

The Managing Director, the M. S. K. Mills Limited, Gulbarga, states that the Mills has a large stock of yarn. He requests Government to permit the Inspector General of Prisons to purchase yarn direct from the Mills without calling for quotations. It is stated that the Mills will be able to supply the yarn at Ex-Mill prices and allow a rebate of half a per cent. The price would invariably be lower than the market price. Further, they would be able to supply quality yarn.

As the M. S. K. Mills, Ltd., Gulbarga is a Government Concern and as the Government has invested a large amount of money in the Mills, Government is pleased to order as follows:—

ORDER No. CI 83 MSP 64, DATED BANGALORE, THE 30TH JUNE 1964, (ASHADHA 9, SAKA ERA 1886).

In view of the request made by the Mills, Government and Semi-Government Departments are authorised to purchase their requirements of yarn direct from the M. S. K. Mills, Ltd., Gulbarga, without reference to the Stores Purchase Committee.

By Order and in the name of the Governor of Mysore,

J. C. LYNN,

Under Secy. to Govt., C. & I. D.